proper. *Voelker Products Co.* v. *United Rys. Co. of St. Louis*, 170 S. W. 332 (Mo. App.).

The case is particularly interesting as a vigorous denial of the fiction that a man is presumed to know the law, which grew up as an expression of the principle that ignorance of the law is no excuse. See *Regina* v. *Coote*, 9 Moo. P. C. N. S. 463; *Mackowik* v. *Kansas City, St. J. & C. B. R. Co.*, 196 Mo. 550, 571, 94 S. W. 256. In putting on the plaintiff the burden of proving his reliance on the defendants' performance of its statutory duty, however, the court seems to have gone too far in the opposite direction, and to have formulated a presumption that a man knows nothing about the law. According to the local law, the burden of proving the plaintiff's contributory negligence was on the defendant. *Bluedorn* v. *Missouri Pacific Ry. Co.*, 24 S. W. 57 (Mo.). And Missouri does not purport to follow the artificial Pennsylvania doctrine that a man who does not "stop, look, and listen" at the edge of the track is negligent as a matter of law. *Rissler* v. *St. Louis Transit Co.*, 113 Mo. App. 120, 124, 87 S. W. 578, 580. *Cf. Burke* v. *Union Traction Co.*, 198 Pa. St. 497, 48 Atl. 470. To entitle the defendant to a directed verdict, therefore, it was necessary to show conduct on the part of the plaintiff which could not reasonably be found consistent with due care. In the principal case, however, the only evidence before the court showed a course of action which might have been either careful or negligent, according as the plaintiff relied on the observance of the statute or not. *Baltimore & O. S. W. Ry. Co.* v. *Then*, 159 Ill. 535, 42 N. E. 971. The court's presumption of ignorance of the statute seems a strange one, for it is reasonable to suppose that a driver would be familiar with the speed laws of the city. See *Schmidt* v. *Burlington, C. R. & N. Ry. Co.*, 75 Ia. 606, 39 N. W. 916.

TAXATION — PARTICULAR FORMS OF TAXATION — NEW YORK TRANSFER TAX: TAXATION OF RIGHT OF SURVIVORSHIP. — The owner of stock in a certain corporation, by vote of the corporation, was entitled to the total net income for life, and had certain of the shares reissued to himself and another, and the survivor of them. This transfer was gratuitous, and the donor reserved the right to vote the stock as well as the right to annul the donee's interest during his life. The donor died after the passage of the Transfer Tax Act. *Held*, that the survivor's interest is taxable. *Matter of Dana Co.*, 164 N. Y. App. Div. 44.

The New York Transfer Tax law provides that any transfer of property intended to take effect "in possession and enjoyment" after the death of the donor shall be taxable. CONSOL. LAWS, N. Y., TAX LAW, § 220, subd. 4, 5. It is not necessary that the transfer be made in contemplation of death. See *Matter of Brandreth*, 169 N. Y. 437, 441, 62 N. E. 563, 564. But ordinarily a gift *inter vivos*, not made in contemplation of death, will not be taxable. *Matter of Spaulding*, 163 N. Y. 607, 57 N. E. 1124. See MCELROY, TRANSFER TAX LAW, 2 ed., § 148. It has been held, however, that a gift of stock *inter vivos* is taxable where all the dividends, as well as the right to vote the stock, are reserved to the donor for his life, so that the gift is intended to rest in enjoyment after his death. *Matter of Brandreth, supra*. The test laid down by the courts, under a broad construction of the statute, is whether or not the enjoyment of the property by the transferee begins at or after the death of the transferor. The principal case, therefore, is clearly correct, although it might not be proper to reach the same result in the ordinary case of joint interests.

TRADE MARKS AND TRADE NAMES — PROTECTION APART FROM STATUTE — PURCHASE OF A NAME BY A CORPORATION FOR PURPOSES OF UNFAIR COMPETITION. — Arthur A. Waterman had established a small and unsuccessful